

For your convenience there is an after hours payment box at the main entrance of the Town Hall. All payments dropped off after 3:00 p.m. will be credited the next work day.

The Collector's Office takes payments for Real Estate, Personal Property, Tax Title and Tax Deferrals, Water/Sewer, Motor Vehicle Excise and Parking Tickets. The office also collects funds for certain types of licenses issued by the Board of Selectmen.

### **General Information:**

Phone: (781) 275-1517

Real Estate/Personal Property Bills

Water/Sewer

Motor Vehicle Excise

Parking Tickets

Tax Deferrals/Tax Title Payments

### **Understanding Your Tax Bill**

The following information will help you understand your quarterly real estate tax bill.

The first two bills of the fiscal year (which runs July 1 through June 30) are called preliminary tax bills. The amount on these first two bills is calculated by taking the previous year's tax bill, including the Community Preservation Surcharge, liens, betterment charges and committed interest, less any abatements and exemptions, then divided by four. The resulting amount will appear on the first and second quarter bills.

The third and fourth quarter bills are actual bills. These bills will show the tax rate for the current fiscal year as well as the current valuation of the property. The bills will also include the current betterment, committed interest, water/sewer liens and Community Preservation Surcharge. The amount due on the 3rd and 4th quarter bills is calculated as follows:

Take the valuation and divide by 1000; then multiply by the tax rate (This figure is the total tax for the fiscal year)

Take the total tax and add in the betterment/committed interest charges, water/sewer lien charges, and the Community Preservation Surcharge. Subtract the two preliminary tax amounts charged. You should then divide the balance by two. This figure represents the amount due on the 3rd and 4th quarter bill.

Due dates are as follows:

1st Quarter	August 1
2nd Quarter	November 1
3rd Quarter	February 1
4th Quarter	May 1

Interest will accrue at the rate of 14% on unpaid balances, calculated from the due date of each quarter. A Demand Bill will be issued to owners of accounts that are not paid in full after the May 1 due date of the 4th quarter bill. A \$5.00 demand bill will be added to account.

Bills that remain unpaid can and will be advertised for a Tax Taking. This is a collection procedure that secures a lien on the property and protects the municipality's right to payment of overdue property taxes. The Town will then maintain the right to foreclose on property if necessary.

To appeal an assessment, the Assessor's must receive an application for abatement, on a form approved by the Commissioner of Revenue by February 1. If tax bills were mailed after December 31, the deadline is May 1 or 30 days after the date the bills were mailed, whichever is later. If you are eligible for a personal exemptions (elderly, veterans, blind, etc) or deferral of all or some of your tax, you are encouraged to file an application as soon as possible after the mail date of the third quarter bill, although the deadline is not until three months after the date of mailing of the 3rd quarter bill. (It is possible that the tax rate would not be set on time and either there would be no 3rd quarter bill or the 3rd quarter bill would be a preliminary bill. If this were to happen, the deadline for abatements would be 30 days from the date of mailing of the "real" bill. The deadline for filing personal exemptions would be three months from that date.)

Questions regarding payments: Contact the Collector's Office at 781-275-1517

Questions regarding property values, abatement and exemptions:

Contact the Assessor's Office at 781-275-0046

**Community Preservation Surcharge**  
**What is the Community Preservation Act?**

On September 14, 2000, the Governor signed legislation creating the Mass Community Preservation Act. This piece of legislation provides a mechanism to cities and towns, through local option, to fund the creation and preservation of community housing, open space and historic resources. The acceptance of this legislation allows communities to impose a surcharge on the annual real estate taxes and in turn appropriate monies in that fund for allowable uses. Communities accepting this act will also receive additional monies from a new state trust fund created by imposing a surcharge on documents recorded at the Registry of Deeds or Land Court to be added to the community's fund.

**Accepting the Act:**

A community must accept General Laws Chapter 44B Section 3-7. Acceptance requires majority approval of both the community's legislative body (passed at Special Town Meeting October 2000) and voters at the next regular municipal or state election (passed in March 2001 Town election).

The vote approved by the Town provided for a three percent (3%) surcharge of the taxes assessed annually on real property exempting the first \$100,000 of the assessed valuation of Class I, residential parcels. It was also voted to exempt from the surcharge any property owned and occupied as a domicile by a person who qualifies for low-income housing or low or moderate-income senior housing in the Town. Residents must apply to the Assessor's Office for an abatement application.

Acceptance may be revoked but the town must wait until at least five years after the referendum passed. The surcharge continues to be assessed, however, until all obligations incurred and

funded by the fund are paid.

**Community Preservation Committee:**

At the Annual Town Meeting in March 2001, the Town voted to establish the Community Preservation Committee as provided for under MGL Ch. 44B Section 5. This committee will consist of nine members appointed by the Board of Selectmen for staggered 3-year terms. There should be one member each from the Conservation Commission, Historic Preservation Commission, Planning Board, Selectman, Housing Partnership, Housing Authority and 3 citizens at large.

This committee will make annual recommendations to Town Meeting regarding expenditures from the Community Preservation Fund. For each fiscal year, the community must spend or reserve at least 10% of the annual revenues in the fund for each of the act's community preservation purposes: open space, historic resources, and affordable housing.

**The Surcharge:**

The surcharge is assessed on the real estate tax bill. The surcharge will appear on the four quarter bills, The first two quarter bills will represent a preliminary surcharge amount based on the previous years valuation less \$100,000 exemption. The 3rd and 4th quarter bills will be based on the current fiscal year valuation less \$100,000 exemption, less amount paid in first two quarters. The resulting amount will be split between the 3rd and 4th quarter bills.

Surcharges not paid by the due date will accrue interest at 14% computed in the same manner as overdue property taxes.